Page 24, line 12, change "codeless" to --cordless--.

Page 26, line 6, change "codeless" to --cordless--;

line 19, change "codeless" to --cordless--;

line 20, change "codeless" to --cordless--.

Page 27, line 7, change "codeless" to --cordless--.

IN THE ABSTRACT OF THE DISCLOSURE

line 1, change "converting means" to --a converter--;

line 4, change "filter means" to --filters--;

line 5, change "converting means" to --converter--;

line 6, change "corrects" to --correct--;

line 9, change "filter means" to --filters--.

IN THE CLAIMS

Please amend claims 1-8 by rewriting same to read as follows.

--1. (Amended) An audio processing apparatus comprising:

converting means for converting n-channel (where n is a positive integral number: n≥1) audio signals supplied from at least one signal source into two-channel output signals;

a1

a pair of correcting filter means to which a pair of two-channel signals converted by said converting means is supplied, said correcting filter means [converting] correcting a difference of [the] a sense of hearing due to a difference between right and left characteristics of a headphone; and

an output section connected to outputs of said pair of correcting filter means for supplying a pair of output signals [from said pair of correcting filter means] respectively to right and left speaker units of the headphone.

--2. (Amended) The audio processing apparatus according to claim 1, wherein [at least] two pairs of correcting filter means are provided, and correcting characteristics of one pair of said two pairs of correcting filter means are set differently than the other pair of said two pairs of correcting filter means.

a1 cont

--3. (Amended) The audio processing apparatus according to claim [1] 2, wherein:

[the] output signals corrected by the one pair of correcting filter means in said two pairs of correcting filter means are supplied from a first output section to a first headphone, and

[the] output signals corrected by the other pair of said two pairs of correcting filter means are supplied from a second output section to a second headphone.

--4. (Amended) The audio processing apparatus according to claim 1, wherein [output which is] outputs selected from [the output] outputs of said [at least] two pairs of correcting filter means [is] are supplied to said output section.

--5. (Amended) The audio processing apparatus according to claim 1, wherein said pair of correcting filter means [is

composed of] comprise digital filters.

--6. (Amended) The audio processing apparatus according to claim 1, wherein said pair of correcting filter means [is composed of] comprise analog filters.

--7. (Amended) The audio processing apparatus according to claim 1, wherein [at least] two pairs of correcting filter means are provided, and [as for] correcting characteristics of said two pairs of correcting filter means[,] include a plurality of correcting data that can be selectively set.

a1 cont

--8. (Amended) The audio processing apparatus according to claim 1, wherein the at least one signal source is composed of [at least] five positions: left front; right front; center front; left rear; and right rear [positions].--

REMARKS

Claims 1-8 remain in the application and have been amended hereby.

As will be noted from the Declaration, Applicants are citizens and residents of Japan and this application originated there.

Accordingly, the amendments made to the specification are provided to place the application in idiomatic English, and the claims are amended to place them in better condition for